Record Nr. UNINA9910279733703321 Autore Fuchs Christian <1976-> Titolo The online advertising tax as the foundation of public service internet: a CAMRI extended policy report / / Christian Fuchs London, England: .: University of Westminster Press. . 2018 Pubbl/distr/stampa **ISBN** 1-911534-93-9 Descrizione fisica 1 online resource (98 pages) : PDF, digital file(s) Collana CAMRI policy briefs Disciplina 336.278 Internet marketing - Taxation Soggetti Media studies Public administration Media, information & communication industries Information technology industries Laws of Specific jurisdictions Ethical & social aspects of IT Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Nota di bibliografia Includes bibliographical references. Sommario/riassunto "Online advertising will soon form the largest share of global advertisement revenues. Google and Facebook netted profits of US \$29 billion in 2016. While these two giants control more than 66% of all online advertising revenues complex legal company structures have minimised their tax liabilities. This extended policy report considers where they should be taxed and where the value of their activities is actually created. It argues that tax paid by those platforms should be levied in the country where platform users are located when they click on or view an advertisement. Furthermore, the report examines the practical steps needed to ensure transparent accounting of taxed transactions in order to avoid long term negative effects for media and democracy. Cnsidering counter-arguments the author makes the case for an online advertising tax alongside a public service Internet strategy that could support other viable platforms and counter the dangers of

duopoly or oligopoly and the high risks of financial bubbles in a world

where advertising is the Internet's dominant business model."